



STATE OF MAINE
DEPARTMENT OF EDUCATION
23 STATE HOUSE STATION
AUGUSTA, ME 04333-0023

JANET T. MILLS
GOVERNOR

A. PENDER MAKIN
COMMISSIONER

February 3, 2021

**SY 21 Procurement Review Report
Indian Island School Nutrition Program**

A procurement review of the Indian Island School Nutrition Department was conducted to ensure compliance with Federal Regulations 2 CFR 200, 7 CFR 210, as well as applicable local laws.

Code of Conduct- The School Nutrition Department did not have a Code of Conduct as required by 2 CFR 200.318(c)(1). The program may reference a sample on our website <https://www.maine.gov/doe/schools/nutrition/financial> when developing their own.

Required Corrective Action- Develop and submit to the reviewer a Code of Conduct for the School Food Service. Submit the completed policy by March 5, 2021

Procurement Procedures- No findings.

Micro-Purchases- No findings.

Small Purchases- No findings. Indian Island School compares prices for food and other suppliers. Based on quality of product, ability to order products and quality pricing selects the best supplier to meet there needs.

Yearly Financial Report: An annual expense report was reviewed and select invoices where requested to be submitted to the reviewer. Instances were found where unallowable charges were made to the School Food Service account. The invoices were coded incorrectly. Care needs to be taken to code the invoices to the correct category to show the true financial situation for all programs involved.

Required Corrective Action-What steps will be taken to correctly code bills to the proper account? Submit the completed steps that will be taken by March 5, 2021

We appreciate the assistance provided throughout the review process. Feel free to contact me with any questions at david.hartley@maine.gov or 207-624-6878.

Sincerely,

DocuSigned by:
Walter Beesley
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Walter Beesley, Child Nutrition Director

WB/ DWH /pp

CC: Lisa Demolet
Amy Francis